

**Illinois Department of Revenue
Regulations**

Title 86 Part 710 Section 710.40 Grace Period
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TITLE 86: REVENUE

**PART 710
PUBLIC LIST OF DELINQUENT TAXPAYERS**

Section 710.40 Grace Period

- a) On the date that either a notice described in Section 710.30 of this Part was delivered or the Department has been notified that delivery of the notice was refused or unclaimed, the taxpayer's inclusion on the Notice List shall be fixed, subject only to the limited process for removal set forth in subsection (b) of this Section.
- b) In the 60 days following the date set forth in subsection (a) of this Section, the delinquent taxpayer shall have the opportunity to take action that will result in removal from the Notice List. During this period, a taxpayer will be removed from the Notice List if the taxpayer:
 - (1) pays the delinquent tax; or
 - (2) enters into a written agreement with the Department for payment of the delinquent tax; or
 - (3) cures a default in an existing payment agreement; or
 - (4) files a petition with, and obtains a temporary restraining order from, the Department's Board of Appeals.